

***RETURN ON INFLUENCE OF ASSET (ROA) AND EARNINGS PER
SHARE SHARES (EPS) OF STOCK RETURN ON MANUFACTURING
COMPANY LISTED IN BEI***

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ABSTRACT

This study aims to analyze the influence of inventory turnover on net income on financial statement net income. The object of this study is consumer good companies listed in indonesia stock exchange.

The design of the study used is associative causal. Population of this research are the manufacturing companies at consumer goods secror that listed in BEI in period 2009-2011. The amount of sample that used are 11 companies. Data used this study is secondary data in the form of financial atatement of each sample, which is published in www.idx.co.id. The analytical menthod used is multiple linear regresion, after the classic assumption test has been done previously. Independent variable used is return on asset (ROA) and earning per share (EPS), stock return as the dependent variable.

The empirical results show that the return on assets (ROA) effect on stock returns. Other independent variables earnings per share (EPS) has no effect on stock returns.

Keywords: Stock Return, Return on Assets (ROA) and Earning Per Share

